

April 3, 1974

food tax exemption as far as the number of dollars the average person spends for food. Personally, I think we need to give them back all that they spend. I'm not for taking the entire tax off of the food. I think the tax exemption is the proper way and I would certainly support this amendment.

PRESIDENT: Senator Kelly.

SENATOR KELLY: Mr. President and colleagues. Question, Senator Burbach. Senator Burbach, it was stated on the floor the other day that citizens of Nebraska, whether they pay an income tax or not, can get this food tax credit which we hope would be \$13. Would you tell me about that?

SENATOR BURBACH: Senator Kelly, anyone who lives in the State of Nebraska and has his residence here for six months or more is entitled to the food tax credit. The only exception to this is, if you are a resident or a guest of certain types of homes, you cannot receive it then because the exemption has already been granted on that food because of the tax exempt status of that particular domicile that you have chosen to reside in. Otherwise, anyone who is a resident of Nebraska for six months or more is entitled to request either a refund or a check. There is only one instance where the full amount is not returned. If your credit is a certain amount and you have less than \$2 coming to you, you will not receive that particular \$1.50, for example, because of the cost of paying out, issuing that \$1.00 or \$1.50 check. But, otherwise, everyone in the State is entitled and can receive that refund or a credit against their income tax.

SENATOR KELLY: Are you in a position, Senator, to influence our Revenue Department to get some press releases and some information out to the general public in this area?

SENATOR BURBACH: I certainly am and we have taken advantage of this. And the Department has and many other interested people I know. Some people in this state have taken it upon themselves to go to rest homes who do not qualify under the tax exempt status of purchasing their food, depending upon their makeup, but people have gone to many of the elder citizens and have shown them what they can do to apply for this and suggest to them. We have had a great reduction in the numbers who did not apply but there may still be some and, of course, no one can determine exactly how many eligible people do not ask for. There are some people who are wealthy and who say aw, I do not want to bother with this, I'll contribute. There are other people who for some reason or other do not make this application. But that number is being lowered considerably and I think it's very few people that are not aware of this possibility of applying for the refund.

SENATOR KELLY: Thank you very much, Senator.

PRESIDENT: The time has now elapsed. And we're ready to vote on the Burbach amendment. All those in favor of the Burbach amendment, vote aye. All those opposed vote no. Requires 25 votes. Voting on the Burbach amendment. Clerk will record.

CLERK: 30 ayes, 4 nays, Mr. President.